

ANNUAL REPORTS
OF THE
TOWN OFFICERS
OF THE
TOWN OF SIDNEY
MAINE

For the Year Ending
February 10, 1947

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TOWN OFFICERS

Officers of the Town of Sidney elected and appointed for
1946-1947

Moderator

GUY H. LYON

Town Clerk

JOHN H. FIELD

Selectmen, Assessors and Overseers of the Poor

W. E. NOBLE W. P. BERRYMAN ELDON J. DYER

Treasurer and Collector

ALICE L. HAMMOND

Superintendent of Schools

C. J. CUTTS

School Committee

LUCY CANNON DEAN BAILEY GUY LYON

Health Officer

GRACE D. TANNER

Constable

WILLIAM W. COWAN

Road Commissioner

MALCOLM C. PHILBRICK

Fire Ward

WILLIAM B. HASKELL

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

July 22, 1946

Board of Selectmen
Sidney
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Sidney have been audited by Auditor Carl G. Hawes for the period February 11, 1945 to February 10, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,
State Auditor

FMB:jw

COMMENTS

Re: Audit of Accounts—Town of Sidney
February 11, 1945 to February 10, 1946

Cash

Cash on deposit and subject to check totaling \$5,890.09 was verified with the bank statement, and cash of \$5,000 in the savings account was verified with the savings pass book. The amounts so reported reconciled with the balance as reflected on the records of the town. All receipts were examined and found to be correctly recorded.

Accounts Receivable

Due to the age of these items, it would seem advisable to write them off during the current year if no collections are made.

Taxes Receivable

The 1945 commitment of taxes to the Collector was compared with the records of the Assessors and found in agreement. The balance due from the Collector on this commitment was represented by a list of unpaid taxes taken from the records. Payments received on prior years' unpaid taxes appeared to have been credited against the proper accounts.

Tax Liens

Payments received on tax liens were found to have been applied against the proper items. The 1937 tax liens and some 1938 tax liens are not on file with the Treasurer.

Capital Reserve Fund

This fund in the amount of \$1,000 is in a savings account and has been set aside for the construction of a school building, as per vote of the town.

Surplus

At the close of the year, the unappropriated surplus amounted to \$4,276.38, as compared to an unappropriated

surplus of \$7,711.78 at February 10, 1945. This represented a decrease of \$3,435.40 during the year under examination, the detail of which may be found on Exhibit E of this report.

Trust Funds

The trust fund investments were examined and all income withdrawn appeared to have been properly accounted for.

General

The 1945 excise tax receipts numbered 101 to 296, and the 1946 excise tax receipts numbered 1 to 127, were checked from the copies of the receipts and all monies were found to have been deposited with the Treasurer.

TOWN OF SIDNEY

TOWN OF
COMPARATIVE
GENERAL

ASSETS

	Feb. 10, 1946	Feb. 10, 1945
Cash:		
Demand Deposits.....	\$5,890.09	\$ 10,599.13
Time Deposits.....	5,000.00	5,097.13
	10,890.09	15,696.26
Accounts Receivable (Schedule A-1)	95.01	333.41
Less—Reserve for Losses.....	95.01	133.41
	0.00	200.00
Taxes Receivable:		
Current Year (Schedule A-2).....	162.00	51.30
Prior Years (Schedule A-2).....	31.20	14.10
	193.20	65.40
Tax Liens (Schedule A-3).....	956.05	1,071.85
Less—Reserve for Losses.....	239.00	535.92
	717.05	535.93
Mortgage Notes Receivable (Sch. A-4)	208.80	1,913.07
Less—Reserve for Losses.....		1,504.27
		408.80
Capital Reserve Fund (Schedule A-5)	1,000.00	
Total—General Fund.....	\$13,009.14	\$16,906.39
		TRUST
Time Deposits (Schedule A-7).....	\$3,167.15	\$3,149.14
Total—Trust Funds.....	\$3,167.15	\$3,149.14

TOWN OF SIDNEY

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EXHIBIT A

SIDNEY

BALANCE SHEET

FUND

LIABILITIES

	Feb. 10, 1946	Feb. 10, 1945
Due Governmental Agency:		
Withholding Tax.....	\$ 94.80	\$ 58.70
Due Trust Fund Income.....	1.23	1.23
Bonds Payable (Schedule A-6).....	5,000.00	6,000.00
Total Liabilities	5,096.03	6,059.93
Deferred Revenue:		
Excise Tax.....	350.43	294.05
RESERVE		
Capital Reserve Fund.....	1,000.00	
SURPLUS		
Appropriated (Exhibit D).....	\$2,286.30	\$2,840.63
Unappropriated (Exhibit E).....	4,276.38	7,711.78
	6,562.68	10,552.41
Total—General Fund	<u>\$13,009.14</u>	<u>\$16,906.39</u>

FUNDS

Principals (Schedule A-7).....	\$2,910.26	\$2,910.26
Income (Schedule A-7).....	256.89	238.88
Total—Trust Funds	<u>\$3,167.15</u>	<u>\$3,149.14</u>

TOWN OF SIDNEY
STATEMENT OF DEPARTMENTAL OPERATIONS

Year ended February 10, 1946

EXHIBIT D

	BALANCES							
	Balance 2/11/45	Appro- priations	Cash Receipts	Other Credits	Total Available	LAPSED		
						Cash Disburse- ments	Over- draft	Unex- pended	Carried Forward
General Government								
Town Charges.....		\$2,000.00	\$992.46		\$2,992.46	\$2,439.25	\$152.20	\$401.01
Health and Sanitation								
Public Health Nurse.....		50.00			50.00			
Highways and Bridges								
Highways and Bridges.....		2,500.00			2,500.00	2,597.15		\$97.15
Snow Removal.....		5,000.00	2,049.30		7,049.30	12,262.95		5,213.65
State Aid Road.....	\$877.51		2,461.90	\$600.28	3,939.69	3,861.68		
Patrol Maintenance.....		885.00			885.00	1,160.40		275.40
Maint. Third Class Road.....	275.50	352.00			627.50	200.35	600.28	173.13
Cutting Bushes.....	300.00				300.00			300.00
Cutting Bushes—Improved								
Sections—State Aid Road		300.00	251.72		551.72	295.12		256.60
Special Resolve—Town								
Landing Road.....			73.48		73.48	73.48		
Hallett Road—East of								
Middle Road.....	100.00				100.00			100.00
Lewis Road.....	100.00				100.00			100.00
Quaker Road—South of								
Church.....	100.00				100.00			100.00
Hallett Road—East of								
Church.....	100.00				100.00			100.00
Hallett Road—North of								
Bartlett Road.....	100.00				100.00			100.00
Eight Rod Road—North of								
Town Farm Road.....	100.00				100.00			100.00
	2,053.01	9,037.00	4,836.40	600.28	16,526.69	20,451.13	600.28	256.60
							5,759.33	978.01

[illegible]

TOWN OF SIDNEY

EXHIBIT E

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year ended February 10, 1946

Unappropriated Surplus—February 11, 1945	\$	\$	\$	\$ 7,711.78
Adjustments affecting prior years:				
Credits—				
Reserve for Tax Accounts Adjusted.....		296.92		
Reserve for Acc. Receivable Adjusted..		38.40		
Accounts Receivable Not Set Up.....		35.07		
			370.39	
Charges—				
Accounts Receivable Adjusted.....		150.00		
School Repair Account Adjusted.....		87.63		
			237.63	
Net Adjustments.....				132.76
Adjusted Surplus.....				7,844.54
Decrease:				
Appropriation Balances—				
Overdraft (Exhibit D).....	5,759.33			
Unexpended (Exhibit D).....	997.02			
		4,762.31		
Abatements on Current Year's Taxes.....		112.84		
Total Decrease.....			4,875.15	
Increase:				
Overlay (Exhibit C).....		498.83		
Supplemental Taxes.....		71.55		
1945 Excise Tax.....		736.61		
Total Increase.....			1,306.99	
Net Decrease.....				3,568.16
Unappropriated Surplus—February 10, 1946 (Exhibit A)				<u>\$4,276.38</u>

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

SELECTMEN'S REPORT

To the Citizens of the Town of Sidney:

We hereby submit our annual report for the year ending Feb. 10, 1947.

VALUATION AND TAX

Resident real estate	\$247,788.00	
Non-resident real estate	122,030.00	
Total real estate		\$369,818.00
Resident personal estate	\$ 67,874.00	
Non-resident personal estate ..	1,505.00	
Total personal estate		69,379.00
Grand total		\$439,197.00
Tax on above at 66 mills	\$ 28,987.00	
218 polls at \$3.00	654.00	
Total		\$ 29,641.00

APPROPRIATIONS

Highways and bridges	\$ 1,000.00
Snow removal	7,000.00
Patrol maintenance S. A. roads	1,160.00
Maintenance third class roads	352.00
Common schools	8,500.00
Special school accounts	200.00
School building fund	1,000.00
Support of poor	500.00
Aid to dependent children	500.00
Town charges	2,000.00
S. A. highway construction	799.50
Road planning Com., special road ap- propriation	2,000.00

Health nurse	50.00	
Honor roll	100.00	
Town fair	100.00	
		<hr/>
Total appropriations		\$25,261.50
State tax		3,377.07
County tax		591.22
Overlay		411.21
		<hr/>
Total		\$29,641.00

PERSONAL PROPERTY ASSESSED IN 1946

	No.	Average Value	Total Value
Horses	74	\$75.00	\$ 5,585.00
Beef cattle	21	37.00	790.00
Cows	835	45.00	37,640.00
2 yr. olds	49	30.00	1,460.00
18 mos.	99	20.00	1,975.00
Sheep—over 35 in number	33	5.00	165.00
Goats	10	3.00	30.00
Swine—over 10 in number .	5	10.00	50.00
Fowl—over 50 in number ..	7979	1.00	7,979.00
Stock in trade	2		520.00
Portable mills	1		150.00
Gasoline pumps	4		325.00
Radios	153		2,185.00
Electrical appliances	170		3,820.00
Tractors (not excised)	71		3,300.00
Machinery and equipment ..			2,405.00
Other property			1,000.00
			<hr/>
Total			\$69,379.00

EXEMPT LIVESTOCK AND POULTRY

	No.	Average Value	Total
Cattle under 18 months	280	\$10.00	\$ 2,805.00
Sheep to 35 in number	51	5.00	255.00
Swine to 10 in number	66		970.00
Fowl to 50 in number	2738		2,738.00

TOWN POOR

Appropriation		\$ 500.00
Hattie Beauchesne		
Rent for family of Percy Reicker	\$ 127.00	
City of Augusta		
For family of Harold Keene	7.60	
Unexpended	365.40	
	\$ 500.00	\$ 500.00

STATE POOR

Samuel Kagan, M. D., for Betty		
Gadapi	\$ 3.00	
Sexton's Drug Store, medicine	2.70	
E. E. Pomerleau, shoes for Betty		
Gadapi	3.45	
Received from State Treasurer . .	\$ 9.15	
Goldie McKinnon, board and care		
Eldridge children	645.00	
Received from State		548.99
Due from State		96.01
Waterville Osteopathic Hospital,		
William Morrell	83.26	
Settlement undetermined		

AID TO DEPENDENT CHILDREN

Treasurer of State for Mary Moore ..	\$	274.66	
Treasurer of State for Yvette Pooler		112.50	
Treasurer of State for Thelma Lunt children		493.50	
			\$ 880.66
Appropriation	\$	500.00	
Overdrawn		380.66	
	\$	880.66	\$ 880.66

TOWN CHARGES**Salaries**

W. E. Noble, 1st Selectman	\$	400.00	
W. P. Berryman, 2nd Selectman		216.00	
Eldon J. Dyer, 3rd Selectman		162.00	
Alice L. Hammond, Treas. and Coll.		500.00	
John H. Field, Town Clerk		100.00	
Wm. W. Cowan, Constable		29.00	
Wm. B. Haskell, Fire Ward		10.00	
Lucy M. Cannon, School Com.		15.00	
Dean M. Bailey, School Com.		18.50	
Guy H. Lyon, School Com.		8.00	
Guy H. Lyon, Moderator		6.00	
E. C. Wyman, Ballot Clerk		12.00	
R. E. Philbrick, Ballot Clerk		12.00	
M. I. Knight, Ballot Clerk		12.00	
Bigelow Barnard, Ballot Clerk		12.00	
			\$ 1,512.50

OFFICE SUPPLIES

Sidney Telephone Co.	\$ 28.20
Mark's Printing House	37.95
Webb Smith Co.	3.60
Alice Hammond, Coll., supplies	44.35
W. E. Noble, postage and supplies ..	4.05
Albert Taylor, wood	16.50
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	\$ 134.65

MISCELLANEOUS

Kennebec Journal Pub. Co., Town Reports	\$ 96.00
Kennebec Journal Pub. Co., ballots	12.00
Registry of Deeds, recording tax liens	9.50
Macomber, Farr & Whitten, Treasurer's bond	25.00
Kennebec Journal Ad. for snow removal bids	6.00
Waterville Sentinel, Ad for snow removal bids	6.00
Murray Mchy. Co., grader blade	11.25
Depositor's Trust Co., S. C.	3.30
J, Nason, mailbox for Dorcas Creed	2.00
Mildred Douglas, copies of R. E. transfers	24.20
Sears, Roebuck Co., tires for grader	68.25
Depositor's Trust Co., check books	2.50
Department of Audit	62.61
Treasurer of Sidney Grange, one-half insurance premium on hall	10.05
Donald Graves, mowing yard	2.00
City of Augusta, moving Lunt family	15.00
Maine Municipal Association, dues for 1946	30.00
Federal Trust Co., bond service	10.00

Federal Trust Co., interest on bonds	157.50	
Depositor's Trust Co., Int. on Temp. loan	50.20	
Treasurer of State, Sanatorium Ch. for M. Hughes	39.71	
Russell Cummings, fighting fires ..	8.20	
A. A. Hebert	7.50	
Alice Hammond, making out deeds	4.00	
James Williams, damage by snow plow, 1945	25.00	
F. B. Houghton, janitor	7.00	
City of Augusta, Graves fire	25.00	
Locke, Campbell and Reid	7.50	
M. C. Philbrick, housing snow plows	35.20	
Alice Hammond, discount on taxes	192.19	
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Total Town charges	\$ 2,601.81	
Appropriation		\$ 2,000.00
Received interest, costs and Misc. ..		302.67
Overdrawn		299.14
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	\$ 2,601.81	\$ 2,601.81

ABATEMENTS

Charlie Bachelder, paid in Augusta.. \$	3.00
Raymond Cote, paid in Waterville ..	3.00
William Folger, error in assessment	6.27
Fred Gilmore, receiving pension	3.00
Pearl Tracy, error in assessment ...	6.60
James Williams, error in assessment	13.20
Emily Davis, error in assessment ..	33.00
Jerome B. Farrell, duplication	4.95
Gertrude Gage, Vet. widow	18.15
Leonidas Dostie, overvaluation	6.60
Donald Metcalf, total disability	19.80
V. Pelotte heirs, error	9.90

Jessamine Benson, receiving pension	40.92
Alphonse Poulin	3.63
Dennis Lizotte	3.30

\$ 175.35

WINTER HIGHWAYS

Feb. 10, 1946 to May 1, 1946

Expended for labor	\$ 4,460.61
Repairs on plows	289.74
Fay Parks, right of way	10.00
Taking down snow fence	120.78

Total to May 1, 1946 \$ 4,881.13

December 7 to Feb. 10, 1947

Contract with E. H. Kinney

Dec. 15, Depositor's Trust Co., 15%	
contract price	\$ 1,209.60
Jan. 15, Depositor's Trust Co., 15%	
contract price	1,209.60
Feb. 10, Depositor's Trust Co., 30%	
contract price	2,419.20

Total paid out	\$ 9,719.53	
Appropriation		\$ 7,000.00
Received from State		2,049.30
Overdrawn		670.23

\$ 9,719.53 \$ 9,719.53

SUMMER HIGHWAYS AND BRIDGES

Appropriation		\$ 1,000.00
Hussey Hardware Co.	\$	9.60
J. E. Delahunty, bridge plank		123.50
George Tyler, bridge plank		60.25

Charles Whynot, bridge plank	172.51	
Gowell Bros., spikes	6.30	
Hussey Hardware Co., spikes	10.35	
Expended for labor	1,777.12	
Overdrawn		1,159.63
		<hr/>
	\$ 2,159.63	\$ 2,159.63

MIDDLE ROAD (SPECIAL)

Expended from cash on hand	\$ 244.03	
Special highway appropriation		\$ 2,000.00
Expended for labor, gravel and shovel	\$ 1,982.98	
Unexpended	17.02	
	<hr/>	
	\$ 2,000.00	\$ 2,000.00

STATE GRANT FOR TOWN WAYS**Hallett and Minot Road**

Expended for labor	\$ 1,650.76	
Received from State		\$ 1,649.76
Overdrawn		1.00

PATROL MAINTENANCE S. A. ROAD

Appropriation	\$ 1,160.00	
Due State Treasurer (bill not yet received)	\$ 1,160.00	

MAINTENANCE THIRD CLASS HIGHWAY

Appropriation	\$ 352.00	
Unexpended	\$ 352.00	

S. A. ROAD NO. 1

Appropriation	\$ 799.50	
Carried over to 1947	\$ 799.50	

SCHOOL BUILDING FUND

Appropriation	\$ 1,000.00	
Paid to fund	\$ 1,000.00	

PUBLIC HEALTH NURSE

Appropriation	\$	50.00
Paid State Treasurer	\$	50.00

TOWN FAIR

Appropriation	\$	100.00
Paid Virginia Peterson, secretary ..	\$	100.00

HONOR ROLL

Appropriation	\$	100.00
Carried over from 1945		200.00
Balance of collection for soldiers' boxes		12.59
	\$	312.59

Expended for Bronze Plaque	\$	225.00
Expended for labor		87.59

	\$	312.59	\$	312.59
State Treasurer, State tax			\$	3,377.07
County Treasurer, County tax				591.22
Overlay				543.21

NOTICE: The time schedule for the annual Town Meeting is as follows: The meeting will be called at 9 A. M. and a Moderator chosen. The ballot box for receiving ballots for the election of Town officers shall be opened at 9:30 A. M. and shall be closed at 2:30 P. M. The meeting will be called to order by the Moderator at 10:30 A. M. for the purpose of acting on other articles in the Warrant. Counting the ballots and announcing the names of those elected will be the last order of the meeting.

Respectfully submitted,

W. E. NOBLE
W. P. BERRYMAN
ELDON J. DYER
Selectmen

TAX COLLECTOR'S REPORT**February 10, 1947**

Commitment	\$29,641.00	
Supplement	202.50	
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Paid Treasurer		\$29,369.78
Abatements		175.32
Liens (see list below)		298.65
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	\$29,843.75	\$29,843.75

Note:

- Poll taxes collected 100% in cash.
- Personal taxes collected 100% in cash.
- Real estate taxes collected 99% in cash.
- Real estate taxes collected 1% in liens.

EXCISE TAXES

1946	\$	470.00	
1947		471.23	
Paid Treasurer			\$ 941.23
<hr/>			
	\$	941.23	\$ 941.23

SOLDIER'S AND SAILOR'S TAX ACCOUNT

1945 taxes	\$	162.00	
Paid Treasurer			\$ 162.00
<hr/>			
	\$	162.00	\$ 162.00
1944 taxes	\$	17.10	
Paid Treasurer			\$ 17.10
<hr/>			
	\$	17.10	\$ 17.10
1943 taxes	\$	14.10	
Paid Treasurer			\$ 14.10
<hr/>			
	\$	14.10	\$ 14.10

Respectfully submitted,

ALICE L. HAMMOND,
Collector

1946 LIENS

Resident:

Nathalie Batchelder	\$ 19.80
William Folsom	56.10
Harold Keene	9.90
John Michaud	62.70
Albenie Pelletier	19.80

\$ 168.30

Non-resident:

Herman Cronkite	\$ 4.95
Luther Ellis	23.10
Willie Godbout and Peter Cote ...	37.95
Harriet Mills	6.60
Esther Perkins	36.30
Marguerite Wright	21.45

130.35

\$ 298.65

TREASURER'S REPORT

February 10, 1947

Balance on hand February 10, 1946	\$ 5,890.09
Reserved for Bond Issue	5,000.00

Received from Tax Collector:

1946 commitment supplement ...	\$29,369.78
1946 excise	470.00
1947 excise	471.23
Soldier's and Sailor's tax account	
1945	162.00
Soldier's and Sailor's tax account	
1944	17.10
Soldier's and Sailor's tax account	
1943	14.10

\$30,504.21

Received from Tax Liens:

1945	\$ 300.00
1944	203.78
1943	2.82
1942	3.00
1941	3.24
1937	9.15
1936	9.00
1935	9.45
1934	8.85

\$ 549.29

Received from Trust Funds:

Reynold's Hill Cemetery	\$ 6.00
Tolman Lot	4.00
Bacon's Corner School	14.81

\$ 24.81

Received from State Treasurer:

Poor	\$ 558.14
Winter Highways	2,049.30
Summer Highways	1,649.76
School Fund	4,525.81
School Equalization	2,153.00
Bank Stock	56.17
R. R. and Tel. Tax	37.73

\$11,029.91

Miscellaneous Receipts:

Sale of School Bus	\$ 200.00
Rebate—Lyons and Carnahan ...	1.92
Rebate—Scott, Foresmann Co. ...	3.13
Lillian Reynolds, Tuition	35.00
Horace and Vera Fuller, Mortgage and Interest in full	103.00

Sears, Federal Tax on Tires	4.93	
D. L. Weeks, Telephone Call .....	.10	
Alice Hammond, Balance of Collec- tion for Soldiers' Boxes 1944 ..	12.59	
Sale of Hearse Lamps	25.00	
Augusta Savings Bank, Interest on Money reserved for Bond Issue	87.65	
		\$ 473.32
Depositor's Trust Co., Temporary Loan		\$ 3,000.00
Withholding tax		521.95
Interest and Costs		188.84
Total receipts plus balance on hand and reserve for Bond Issue		\$57,182.42
Paid Warrants issued by Selectmen	\$45,986.77	
Balance reserved for Bond Issue ...	4,000.00	
Balance on hand, February 10, 1947	7,195.65	
		\$57,182.42 \$57,182.42

Respectfully submitted,

ALICE L. HAMMOND,
Treasurer

TRUST FUNDS

Name	Balance Feb. 10, 1946	— Interest — Earned	Withdrawn	Balance Feb. 10, 1947
Cemetery				
Barton	\$ 110.27	\$ 1.73	—	\$ 112.00
Sibley	295.86	4.46	—	300.32
Drummond	298.06	4.48	—	302.54
Mary Shaw	153.73	2.31	—	156.04
Woodward	208.22	3.13	—	211.35

Tolman	109.98	1.65	4.00	107.63
Reynold's Hill	464.13	6.98	6.00	465.11
A. M. Drummond	330.06	6.63	—	336.69

School

Bacon's Corner	\$1,196.84	18.02	14.81	\$1,200.05
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Besides the above trust funds there is on deposit an addition of \$100 to the Barton Fund, also a new fund of \$300 plus \$1.50 interest for the Taylor lot in the Bean Cemetery, both of which are subject to acceptance by the Inhabitants of the Town at the Annual Meeting.

SCHOOL BUILDING FUND

Balance			Balance
Feb. 10,			Feb. 10,
1946	Interest	Deposit	1947
\$1,000.00	\$13.36	\$1,000.00	\$2,013.36

Respectfully submitted,

Alice L. Hammond,
Treasurer

REPORT OF HONOR ROLL COMMITTEE

In following out the proposal which this Committee made in 1945, a bronze plaque bearing the names of those who served in the Armed Forces of World War II was erected on a large boulder in front of the Town Hall. It was dedicated with appropriate exercises on September 22, 1946, the services being conducted by the Harry G. Decker Post, American Legion, Oakland.

The Committee would like to suggest that decoration and ordinary care of this Honor Roll be placed with the Committee for Memorial Day Observance.

The Committee wishes to thank all who helped on this project in any way, and especially Percy French for his in-

terest, advice and labor on the boulder, also Malcolm Philbrick for locating and moving the boulder.

Respectfully submitted,

ALICE HAMMOND, Chairman
DEAN BAILEY
PAUL FULLAM

SIDNEY FAIR

Received from Town	\$ 100.00
Received from Evelyn Goodhue ...	15.00
Received from Auction	5.00
Received from Ground Rent	6.00
	<hr/>
	\$ 126.00

Expenses

Paid Fisher for Posters	\$ 9.00
Miscellaneous	10.80
Louis Bernier for field	5.00
Will Cowan	5.00
Prizes	44.80
	<hr/>
	\$ 74.60
Balance on hand	\$ 51.40

VIRGINIA PETERSON,
Secretary

TOWN OF SIDNEY FOR YEAR 1946**GREETINGS:**

The cessation of war activities, political changes, strike conditions with its obvious unemployment, causes us to realize that many people will be compelled to lower their standards of living. These people previously working and living in large industrial areas, will be returning to the smaller communities. Some will be able to carry out an improved standard of living; others, less wise, a lower standard. Communicable disease is on the upswing in many places. Therefore, with these factors in mind, it would appear that the health of our community is a very vital thing, needing the constant cooperation of the community with the State through the Public Health Nursing Service.

Report of Nursing Service for year 1946:

14 days of Service has been offered to Sidney this year. Home visiting, as usual, has been done in families wishing instructions in health.

3 Immunization Clinics were held; one in 1945 and two this year. 81 children were given protection against diphtheria, and 40 against whooping cough. This program was made possible by the cooperation of town officials, school members with the Public Health Nurse assisting.

136 children, with parental consent, were given the Tuberculin Test. Those reacting to the test have had chest X-rays when indicated.

Audiometer testing for hearing loss was done in one school with no defects found. The other remaining schools will be done during this school year.

As in last year's report, the need for a Local Health Council is pressing. Members of the community are becoming interested in such a Council, which, if formed, would enable us to present more special services to the people of the community.

In making the above report of the Service for 1946, may I, as your Public Health Nurse, thank you for past cooperation and urge a continuation of this loyal support for 1947!

Respectfully submitted,

EUNICE S. NOLLET,
Public Health Nurse.

REPORT OF MEMORIAL DAY FUND

Balance on hand Feb. 10, 1946		\$33.10
Paid children for picking greens	\$ 2.00	
Paid for string	.20	
Paid speaker for Memorial Sunday	10.00	
Paid for opening hall Memorial Sunday	1.00	
Paid for care of lot	3.00	
Total	\$16.20	
Balance on hand Feb. 10, 1947		\$16.90

Respectfully submitted,

VELINA D. ELLIS, Secretary.

REPORT OF ROAD PLANNING COMMITTEE

The Long Range Road Planning Committee met in the early summer and made plans for the season's work.

It was voted to repair certain roads in Town not otherwise taken care of, and the following program was carried out. No one wants to shovel gravel by hand nowadays and it was late in the fall before we finally got a power shovel. The following roads were repaired and put in as good condition as possible, and cost as follows:

Knight Road, 180 yds. gravel	\$ 198.20
Field Road, 182 yds.	196.43
Blake Road, 75 yds.	146.30

Philbrick Road, 260 yds.	274.99	
Shepard Road, 213 yds.	282.50	
Goodhue Road, 161 yds.	211.15	
Reed Elliot Road, 53 yds.	75.20	
Quaker Road (south), 226 yds.	439.00	
Transportation of shovel	50.00	
		<hr/>
		\$1,873.77
Misc. repairs to facilitate trucking		109.21
Appropriation	2,000.00	
Balance unexpended		17.02
		<hr/>
	\$2,000.00	\$2,000.00

The Road Planning Committee expects to be ready to do some permanent construction this year and we believe the chances are much better for getting the work done earlier in the season.

We recommend that the Town vote to discontinue the following Town Roads:

Peavey Road from Pond Road to Middle Road.

Sedgeley Road from Middle Road to Eight Rod Road.

Thayer Road from the River Road to the Eight Rod Road.

Lathe Road.

South Ferry Road.

Robinson Road from Quaker Road to Robinson driveway.

We recommend that the Town raise \$2,000.00 in 1947 to be expended under our supervision.

H. H. DRUMMOND,
W. P. BERRYMAN,
W. B. HASKELL,
GUY H. LYON,
M. I. KNIGHT,
Planning Committee.

**RECOMMENDATIONS OF BUDGET COMMITTEE
FOR 1947**

Art. 4	.....	\$2,000.00
5	.....	500.00
6	.....	500.00
7	.....	50.00
8	.....	25.00
9	No appropriation	
18	.....	799.50
22	.....	2,000.00
24	.....	2,000.00
25	.....	9,000.00
26	.....	550.00
27	.....	1,000.00
29	.....	6,000.00

Respectfully submitted,

ELDON DYER, Secretary.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and Citizens of Sidney:

It is again a privilege for me to present the annual report of the Public Schools of Sidney for the fiscal year ending February 9, 1947.

EDUCATIONAL PROBLEMS

Special commendation is due the many lay magazines and newspapers currently publishing excellent articles on problems of public education throughout the U. S. With this background of difficulties elsewhere, it is quite understandable when local problems appear and adjustments are found to be necessary.

Teacher procurement has not eased since the close of the war. During the past six years, some 350,000 qualified teachers in this country have left their school positions. This number is over and above the losses expected from normal causes. It has been estimated that one-tenth of the teachers in Maine have less than standard qualifications to teach. With 1200 regular vacancies occurring each year in Maine to be filled by 250 graduates from the teacher training institutes, it easily can be seen that the supply of teachers is drying up at the source. The teaching profession will have to be made more attractive. One answer seems to be a greater recognition of the profession, higher salaries, and better teaching conditions which may mean, in the final analysis, Federal Aid, so that the ultimate objective, namely; equalized educational opportunity, may be achieved.

ORGANIZATION

The system of primary and grammar school divisions were maintained as of the past two years with six schools in operation. New teaching assignments for the year found Mrs. Amy Evans of Starks, Maine replacing Miss Stairs at the Lincoln School, Mrs. Wenona Goff filling the vacancy

caused by Miss Packard's resignation, and Mrs. Alice Reynolds completing the year for Mrs. Phyllis Parker who resigned at the end of the fall term. The veteran teachers, Mrs. Burton, Mrs. Philbrick, and Miss Hunnewell continued to serve the same schools as of last year.

REGISTRATION

Enrollment for the fall term, fluctuating some throughout the term, remained about the same as that of last year. Registration by grades and schools is shown in the following tables:

Table I—ELEMENTARY SCHOOLS

School	J.P.	1	2	3	4	5	6	7	8	Total
Lincoln.....	6	9	8	4	3					30
Bacon's Corner....						11	9	3	9	32
Cowan.....	11	5	4	2	5					27
West Sidney.....						7	7	7	2	23
Longfellow.....	5	3	4	6						18
Thayer's Corner...					7	8	5	3	3	26
	22	17	16	12	15	26	21	13	14	156

Table II—SECONDARY SCHOOL TUITION PUPILS

School	Class 1947	Class 1948	Class 1949	Class 1950	Total
Williams H. S., Oakland..		4	1	2	7
Cony H. S., Augusta.....	3	6	5	4	18
Waterville H. S.....		2		3	5
	3	12	6	9	30

CONSOLIDATION

The interest in modernization of the Sidney school system aroused by the plans published in the 1946 town report should be maintained. Teachers and pupils alike will be handicapped in their progress until such a time as this objective is reached. It is recommended that the building fund be increased as rapidly as possible.

P. T. A.

A local Parent-Teachers' Association was formed during the fall term at the Lincoln School and several worthwhile meetings were held. Renovations were encouraged and aided at not only the Lincoln School but the Bacon's Corner School as well. A playground equipment fund has been established and purchases are planned for the spring term. This movement is a forward step in the light of present day educational needs for the schools of Sidney.

FINANCE

The school budget for the past fiscal year was under control despite increased cost of education. A balance of \$657.97 was maintained in the School Fund Account and the Special Account concluded with a balance of \$11.96.

Unfortunately or otherwise, according to a point of view, Sidney will not participate in the Equalization Fund next December. By virtue of this decrease in resources in addition to the necessary increase in teachers' salaries, it has become necessary to raise the appropriation for budget requirements \$3800 over that of last year. This increase may well be spread over two years as the rise in cost should set the local tax rate for school purposes in a favorable position to create eligibility once again in the Equalization Fund.

In conclusion, I wish to express my appreciation to all town officials, teachers, and interested citizens for their co-operation.

Respectfully submitted,

C. J. CUTTS,
Superintendent of Schools.

BUDGET RECOMMENDATIONS FOR 1947-48

1. School Fund Account	\$11,950
2. Special Account	550

WARRANT FOR TOWN MEETING—1947

To W. W. Cowan, Constable of the Town of Sidney, in the
County of Kennebec, GREETINGS:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Sidney qualified by law to vote in Town affairs to assemble at the Town Hall in said Town on Monday, the 3rd day of March, A. D. 1947 at 9:00 o'clock in the forenoon to act on the following articles to wit:

Art. 1. To choose a Moderator to preside at said meeting.

Art. 2. To choose by ballots the following Town Officers for the ensuing year in accordance with Sections 38 to 52 of Chapter 5 of the Revised Statutes of Maine, 1930, and all acts amendatory thereof and additional thereto, to wit: Town Clerk, three Selectmen, who shall serve as Assessors and Overseers of the Poor, Treasurer, Road Commissioner, and one member of the School Committee to serve for three years. The polls or ballot box for receiving ballots for the above mentioned officers shall be opened at 9:30 A. M. and shall be closed at 2:30 P. M.

Art. 3. To choose a Collector of Taxes.

Art. 4. To see how much money the Town will vote to raise and appropriate to defray Town Charges.

Art. 5. To see how much money the Town will vote to raise and appropriate for Aid to Dependent Children.

Art. 6. To see how much money the Town will vote to raise and appropriate for Support of Poor.

Art. 7. To see if the Town will vote to raise and appropriate \$50.00 for Public Health Nursing in Sidney. Said

sum to be expended by the State Bureau of Health, for local service.

Art. 8. To see if the Town will vote to raise and appropriate a sum of money for Memorial Day.

Art. 9. To see if the Town will vote to raise and appropriate the sum of \$50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 10. To see if the Town will authorize the Treasurer to assign tax lien mortgages for the amount of the tax, interest and costs due.

Art. 11. To see if the Town will vote to hold a Town Fair in 1947 and if so to choose officers and raise money for the same.

Art. 12. To see if the Town will authorize the Selectmen on behalf of the Town to sell and dispose of any real estate acquired by the Town for non-payment of taxes thereon, on such terms as they deem advisable and to execute quit-claim deeds for such property.

Art. 13. To see if the Town will authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying indebtedness of the Town, such loans to be paid during the current municipal year by taxes.

Art. 14. To see if the Town will vote to set dates when taxes for 1947 shall be due and payable.

Art. 15. To see if the Town will vote to allow a discount on taxes for 1947, fix the dates and amount of discount.

Art. 16. To see if the Town will vote to accept the sum of \$100.00 to be added to the present Barton Trust Fund.

Art. 17. - To see if the Town will vote to accept the sum of \$300.00 as a trust fund for the care of the Taylor lot in the Bean Cemetery.

Art. 18. To see what sum the Town will vote to raise and appropriate for State Aid Road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chap. 20, R. S. 1944 as amended.

Art. 19. To see if the Town will vote to raise the sum of \$1,160.00 for Patrol Maintenance of State and State Aid Highways under the provisions of Sections 9 and 18 of Chapter 28 of Revised Statutes of 1930.

Art. 20. To see if the Town will vote to raise and appropriate the sum of \$352.00 for the maintenance of improved sections of Third Class roads, or to be used in conjunction with the apportionment for the construction of Third Class roads according to provisions of Section 5 of Chapter 175, Public Laws of 1933.

Art. 21. To see what action the Town will take in regard to the recommendations of the Long Range Road Planning Committee contained in their report for this year.

Art. 22. To see if the Town will raise and appropriate \$2,000.00 to be used under the supervision of the Road Planning Committee.

Art. 23. To see if the Town will vote to discontinue the Springer Road from the River Road to the Eight Rod Road.

Art. 24. To see how much money the Town will vote to raise and appropriate for Summer Highways and Bridges.

Art. 25. To see how much money the Town will vote to raise and appropriate for the Common School Fund.

Art. 26. To see how much money the Town will vote to raise and appropriate for the Special School Account.

Art. 27. To see if the Town will vote to raise and appropriate a sum of money, and how much, to be used to increase the School Building Fund now held in trust.

Art. 28. To see what action the Town will take to cancel the present winter contract, which in the opinion of the sponsors of this article has not been fulfilled, and make arrangements for next year's winter.

Art. 29. To see how much money the Town will vote to raise and appropriate for snow removal.

Art. 30. To choose a member of the Road Planning Committee for 1947.

Art. 31. To choose a Budget Committee for 1947.

The Selectmen hereby give notice that they will be in session at their office for the purpose of correcting the list of voters at 8:30 o'clock in the forenoon of the day of said meeting. Hereof fail not to make due return of this warrant with your doings thereon with the Clerk of said Town on or before the time of said meeting.

Given under our hands this 13th day of February, 1947.

W. E. NOBLE,
W. P. BERRYMAN,
ELDON J. DYER,

Selectmen of Sidney.

